



Economic and Social Council

Distr.
LIMITED

E/C.10/AC.3/1991/L.4
8 March 1991

ORIGINAL: ENGLISH

COMMISSION ON TRANSNATIONAL CORPORATIONS
Intergovernmental Working Group of
Experts on International Standards
of Accounting and Reporting
Ninth session
5-15 March 1991
Agenda item 4

PROVISIONAL AGENDA FOR THE TENTH SESSION OF THE WORKING GROUP

Note by the Secretariat

In accordance with Economic and Social Council resolution 1894 (LVII), the following draft provisional agenda has been prepared on the basis of existing legislative authority. The draft provisional agenda for the tenth session of the Working Group will be completed at the present session in the light of the Working Group's discussion and will be submitted to the Commission on Transnational Corporations for review, in accordance with Council resolution 1979/41.

Draft provisional agenda

1. Election of officers.
2. Adoption of the agenda and other organizational matters.
3. Programme of work of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting:
 - (a) Review of important current developments at the global and national levels in the field of accounting and reporting by transnational corporations, on the basis of documentation received by the United Nations Centre on Transnational Corporations from:
 - (i) Individual member States;
 - (ii) Intergovernmental organizations;
 - (iii) Non-governmental organizations;

Documentation

Reports of the Secretary-General, including two separate reviews of important current developments in the field of accounting and reporting by transnational corporations, one at the global level and the second at the national level

- (b) Discussion of issues of accounting and reporting identified during the ninth session, namely:

Documentation

Reports of the Secretary-General and relevant reports of international organizations

- (c) Identification of issues of accounting and reporting for discussion on a priority basis during future sessions;
- (d) Further steps to be taken in relation to the development of the comprehensive information system;

/...

Documentation

Report of the Secretary-General

- (e) Accounting and reporting issues arising out of the future code of conduct on transnational corporations;
- (f) Appropriate measures to give effect to the work of the Group;

Documentation

Reports of the Secretary-General

- (h) Ways and means of improving education, research and practical training in the field of accounting and reporting in member States.

Documentation

Report of the Secretary-General

- 4. Provisional agenda for the eleventh session of the Group.

Documentation

Draft provisional agenda for the eleventh session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting: note by the Secretary-General

- 5. Adoption of the report of the Group on its tenth session.



Economic and Social Council

Distr.
LIMITED

E/C.10/AC.3/1991/L.4/Rev.1
13 March 1991

ORIGINAL: ENGLISH

COMMISSION ON TRANSNATIONAL CORPORATIONS
Intergovernmental Working Group of
Experts on International Standards
of Accounting and Reporting
Ninth session
5-15 March 1991
Agenda item 4

PROVISIONAL AGENDA FOR THE TENTH SESSION OF THE WORKING GROUP

Note by the Secretariat

In accordance with Economic and Social Council resolution 1894 (LVII), the following draft provisional agenda has been prepared on the basis of existing legislative authority. The draft provisional agenda for the tenth session of the Working Group will be completed at the present session in the light of the Working Group's discussion and will be submitted to the Commission on Transnational Corporations for review, in accordance with Council resolution 1979/41.

Draft provisional agenda

1. Election of officers.
2. Adoption of the agenda and other organizational matters.
3. Review of important current developments at the global and national levels in the field of accounting and reporting by transnational corporations, on the basis of documentation received by the United Nations Centre on Transnational Corporations from:

- (a) Individual member States;
- (b) Intergovernmental organizations;
- (c) Non-governmental organizations;

Documentation

Reports of the Secretary-General, including four separate reviews of important current developments in the field of accounting and reporting by transnational corporations, two at the global level, including one on the environment, and two at the national level, one on the development of accounting standards and the other on their implementation

4. Accounting issues arising during privatization, including individual country case studies.

Documentation

Reports of the Secretary-General

5. Preparation of the 1993 session on education and training in developing countries and countries in transition.

Documentation

Reports of the Secretary-General

6. Identification of issues of accounting and reporting for discussion on a priority basis during future sessions.

Documentation

Report of the Secretary-General

7. Accounting and reporting issues arising out of the future code of conduct on transnational corporations.

Documentation

Reports of the Secretary-General

8. Provisional agenda for the eleventh session of the Group.

Documentation

Draft provisional agenda for the eleventh session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting: note by the Secretary-General

9. Adoption of the report of the Group on its tenth session.



Economic and Social Council

Distr.
LIMITED

E/C.10/AC.3/1991/L.5
13 March 1991

ORIGINAL: ENGLISH

COMMISSION ON TRANSNATIONAL CORPORATIONS
Intergovernmental Working Group of
Experts on International Standards
of Accounting and Reporting
Ninth session
5-15 March 1991
Agenda item 3 (g)

**PROGRAMME OF WORK OF THE INTERGOVERNMENTAL WORKING GROUP OF EXPERTS
ON INTERNATIONAL STANDARDS OF ACCOUNTING AND REPORTING: RENEWAL OF
THE MANDATE AND REVIEW OF THE OBJECTIVES**

Draft decision submitted by the Rapporteur

Renewal of the mandate and review of the objectives of the
Intergovernmental Working Group of Experts on International
Standards of Accounting and Reporting

The Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting considering that it would be more effective to hold, in alternate years, the regular meetings of the Working Group, with meetings on specific subjects or on the problems of specific regions, recommends to the Commission on Transnational Corporations that it adopt the following draft decision:

Renewal of the mandate and review of the objectives of the
Intergovernmental Working Group of Experts on International
Standards of Accounting and Reporting

The Commission on Transnational Corporations, considering that it would be more effective to hold, in alternate years, the regular meetings of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, with meetings on specific subjects or on the problems of specific regions, recommends to the Economic and Social Council that it adopt the following draft resolution:

Intergovernmental Working Group of Experts on International
Standards of Accounting and Reporting

The Economic and Social Council,

Recalling its resolutions 1979/44 of 11 May 1979 and 1982/67 of 27 October 1982 and resolution 1988/1 adopted by the Commission on Transnational Corporations at its fourteenth session, 1/

Having considered the report of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting on its ninth session, 2/

Acting upon the recommendation of the Group at its ninth session concerning its future work,

Decides to renew the existing mandate of the Group, contained in Economic and Social Council resolution 1982/67 of 27 October 1982, and to extend its duration from three to five years so that paragraph 4 (h) of that resolution would read:

"That the Commission on Transnational Corporations, at its annual session, shall keep under review the work of the Group; in particular, it shall review the mandate, terms of reference and achievements of the Group after five years, with a view to deciding on the advisability of its continuation".

1/ Official Records of the Economic and Social Council, 1988, Supplement No. 7 (E/1988/17), chap. I, sect. C.

2/ To be issued as E/C.10/1991/12.